

service through volunteer activities and club memberships. His involvement includes memberships to the Sunrise Kiwanis, Collinsville Building and Loan Board, Collinsville Chorale and Holy Cross Lutheran Church, and the Collinsville Progress Board.

Carl's dedication to the community was formally acknowledged on August 16, 1999 when Collinsville Mayor, Stan Schaeffer, proclaimed the following week as Carl Schultze Week.

I would like to thank Carl for his commitment to public service. He is an inspiration, and it is a true privilege to have him as a part of our community.

IN OPPOSITION TO PROPOSED TAX INCREASE ON ASSOCIATION INVESTMENT INCOME

HON. JIM RAMSTAD

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 28, 1999

Mr. RAMSTAD. Mr. Speaker, as the fiscal year draws to a close, I think we can be grateful for some of our accomplishments, including good ideas that were implemented and bad ideas that were stopped in their tracks.

One of those bad ideas was the administration's proposed tax increase on the investment income of tax-exempt 501(c)(6) organizations. I and several of my colleagues on the Ways and Means Committee expressed our bipartisan opposition to this misguided proposal, and the Ways and Means Committee heard excellent testimony as to why this idea should be rejected.

As Congress continues to consider tax measures, I thought it would be worthwhile to remind my colleagues why this proposal would be harmful to people in my home State of Minnesota and throughout the country who are served by America's trade and professional organizations.

I urge my colleagues to heed the excellent words that follow, written by my friend and former constituent, Ralph J. Marlatt.

AN ASSOCIATION EXECUTIVE SPEAKS OUT ON THE ADMINISTRATION'S PROPOSED TAX INCREASE

The Clinton Administration's fiscal year 2000 budget calls for a massive tax increase on associations exempt from tax under section 501(c)(6) of the Internal Revenue Code. The Administration's proposal would tax so-called "investment" income of 501(c)(6) associations—income that associations receive from interest, dividends, rents, capital gains and royalties. Under the plan, the first \$10,000 that an association earns from these sources will not be taxed, however, all income earned over \$10,000 will be subject to the unrelated business income tax (UBIT).

As Past President of the Minnesota Society of Association Executives and former President and CEO of the Insurance Federation of Minnesota, I have first-hand knowledge of the devastating effect this would have on the more than 800 associations in the state of Minnesota.

Associations put the synergistic power of a group to work in solving mutual problems and attaining mutual goals. More than 300,000 Minnesota individuals and firms support the activities of associations through membership and take advantage of the many benefits and services offered by associations. Thousands of Minnesotans are directly engaged in the management of voluntary non-

profit trade, professional and educational associations and societies.

Contrary to assertions made by the Clinton administration, this levy would hit thousands of small and mid-sized trade associations and professional societies exempt from tax under Section 501(c)(6). Under this proposal, most associations with an annual operating budget of \$200,000 or more would be taxed on the income they receive from interest, dividends, capital gains, rents, and royalties.

Unlike other corporations, the money associations receive from investment income, royalties and rents do not go into the pockets of shareholders, individuals or other corporations. Rather, these funds go into the associations' operating budgets to help further their exempt purposes—such as improving industry safety, training individuals to adapt to the changing workplace, and providing continuing adult education.

According to a Hudson Institute Report on the Value of Associations, associations spend more on product standards and safety than the U.S. Government. Associations spend more on education than all the states except California. Community service and volunteerism provide 330 million hours valued at \$3.3 billion annually.

Associations and professional societies annually contribute nearly \$10 million directly into Minnesota's economy and nearly \$50 billion nationally. As a Board Member of the American Society of Association Executives (ASAE), and a 29-year veteran of the association business, I join my colleagues in opposing this negative tax on associations.—

Ralph J. Marlatt, CAE, Executive Vice President, Olson Management Group, Inc.

IN HONOR OF THE 25TH ANNIVERSARY OF CUDELL IMPROVEMENT, INC.

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 28, 1999

Mr. KUCINICH. Mr. Speaker, I rise today to honor and congratulate Cudell Improvement, Inc., on their 25th anniversary. They will be marking this anniversary with a celebration on September 29, 1999.

Cudell Improvement, Inc., founded in 1974 as a neighborhood-based improvement association, has grown over the past 25 years into a sophisticated community development corporation in the city of Cleveland. They have developed, or played a significant role in the redevelopment of, over \$8 million in real estate.

In addition to Cudell Improvement's real estate achievements, the firm has established programs and services designed to enhance the quality of life and revitalize the community as well. They have implemented a summer and after-school program for thousands of area youth. Cudell Improvement has also been responsible for the continuous implementation of the county's first citizen-based crime prevention program. Throughout their 25 years, Cudell Improvement, Inc., has brought thousands of residents and business persons together to foster communication, achieve community improvements and instill civic pride.

Mr. Speaker, I would like to congratulate the members of Cudell Improvement, Inc., on their anniversary and salute them for 25 years of

civic service. I wish Cudell the very best wishes in their continued dedication to community improvement.

CONGRATULATIONS TO DR. ROBERT ALLAN LINDEN

HON. SCOTT MCINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 28, 1999

Mr. MCINNIS. Mr. Speaker, I would like to take a moment to recognize a man who has contributed an incredible amount to his community of Alamosa, Colorado. Dr. Linden has recently been honored by an election to the position of Fellow of the American College of Physicians—American Society of Internal Medicine. This is a great honor because it is given by one's peers. And, Dr. Linden is very deserving of this honor.

Robert Allan Linden graduated from the University of Southern California, Los Angeles in 1969. He then went on to medical school right here at Georgetown University, School of Medicine. He completed his residency at UCLA-Harbor General Hospital in Torrance, California. From there he went on to a medical career that has certainly proven that this honor was earned, not bestowed, and well deserved.

He began his medical career in Alamosa in 1977 when he first became associated with Valley-Wide Health Services. He has been an active member of the San Luis Valley Regional Medical Center in the area of general internal medicine. He is also the senior internist at the Community Health Center group practice. He serves as Utilization Review Director for Evergreen Nursing Home, Medical Director and Co-chair of Interdisciplinary Utilization Review Team for Hospice del Valle, and physician advisor for the Alamosa Ambulance District. Dr. Linden has also been an Aviation Medical Examiner for the last 16 years. He served as Chief-of-Staff at SLV Regional Medical Center for a one year tenure in 1995–1996. In addition, he had previously served as chairperson of the Hospital Executive Committee, trustee on the Board of Directors of the Hospital Governing Board, and a member of the Quality Assurance Committee and Strategic Planning. Currently he serves as a member of the Hospital Staff Emergency Department and ICU Committee.

Some of the numerous honors he has received are: Hospice Appreciation Award in 1993 from the Interdisciplinary Utilization Review Team for Hospice del Valle; Outstanding Clinical Faculty Award for Medical Student Teaching at University of Colorado, School of Medicine, in 1989; and the Most Valuable Preceptor Award from the University of Colorado, School of Medicine, in 1997.

When he has spare time, Dr. Kinden and his wife, Maureen Orr, enjoy the Colorado outdoors. He enjoys hiking, backpacking, organic gardening, and even plays in an eclectic rock group "Lucky La Rue". He is a man who has dedicated his career to helping others and his life to Colorado. He deserves to be commended.